



United States
Environmental Protection Agency
Las Vegas Finance Center (LVFC)

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edition

**US ENVIRONMENTAL PROTECTION AGENCY
ELECTRONIC FUNDS TRANSFER (EFT)
PAYMENT PROCESS**

**RECIPIENTS'
MANUAL**

Prepared by:
Las Vegas Finance Center

I PURPOSE

These instructions provide procedures to be followed by participating recipient organizations for requesting funds authorized by assistance agreements from the U.S. Environmental Protection Agency (EPA) under the Electronic Funds Transfer (EFT) Payment System, herein referred to as the EPA-EFT Payment Process. This system utilizes Automated Clearing House for transferring payments to your banking institution.

II AUTHORITY

These instructions are established under provisions in the Federal Acquisition Regulation guidelines provided by the U.S. General Services Administration (GSA), Section 52.232-28 "Electronic Funds Transfer Payment Methods" as prescribed in 32.908(d) as revised.

III GENERAL

The EPA-EFT Payment Process is an electronic funds transfer process initiated by EPA in response to the Debt Collection Improvement Act of 1996, P.L. 104-134, that requires all federal payments be made via Direct Deposit/Electronic Funds Transfer(DD/EFT).

Using the EPA-EFT Payment Process, the recipient submits a "U.S. EPA Payment Request" (provided by EPA) via fax to the Las Vegas Finance Center (LVFC).

LVFC will review each request. When the request is approved for payment, EPA will electronically transfer funds through the U.S. Department of Treasury and the Federal Reserve for credit to the recipient's account at their designated financial institution, usually within 48 hours following receipt and approval of the request. If the entire request or a portion of the request is rejected, the recipient will be notified by LVFC no later than one workday following receipt of the request.

IV ENROLLMENT PROCESS FOR THE EPA-EFT PAYMENT SYSTEM

- A. The recipient organization must complete the ACH Vendor/Miscellaneous Payment Enrollment Form (SF 3881). The recipient will send the completed SF 3881 to LVFC. See Exhibit A for additional instructions for completing the form.
- B. LVFC receives and reviews the completed SF 3881 form for accuracy, and will enter the enrollment information into its vendor database for assistance agreements.
- C. LVFC will provide the recipient with a letter assigning them an EFT Control Number and the necessary forms for requesting funds and reporting purposes.

V PROCEDURES FOR REQUESTING FUNDS

Once EFT enrollment is complete and the Assistance Agreement has been signed as accepted by the recipient organization and sent back to the grant specialist, recipients may begin requesting funds based on their immediate disbursement requirements.

- A. Preparation of U.S. EPA Payment Request
 - 1. All payment requests must include the EFT Control Number provided by LVFC.
 - 2. Payment Requests cannot exceed authorized amounts for each individual assistance agreement. Recipients should refer to individual assistance

agreements for any additional terms and conditions applicable when requesting funds from EPA (i.e., LUST, Site Specific Superfund, etc.). Recipients who receive assistance agreements from EPA's Superfund program must also include the Site Specific Superfund Account Number in the Account Number/Activity Code field. See Exhibit B for specific instructions on completing the form.

B. Submitting the U.S. EPA Payment Request to EPA

The U.S. EPA Payment Request should be faxed to 702-798-2423 as early in the day as possible to allow for timely processing.

C. Review of EFT Payment Request

Upon receipt of the payment request, LVFC will review the request to determine if:

- Funds drawn are being used within an authorized budget period
- The EFT Control Number is correct
- The recipient name is correct
- Assistance Agreement numbers are correct and sufficient funds are available
- All required expenditure or program reports have been received
- Cash on hand (COH) is not excessive (see Section VI - Cash Management Requirements); and
- U.S. EPA Payment Request is signed.

D. Approved Payment Request

Payments approved by LVFC are transmitted to the recipient's financial institution usually within 48 hours following the approval. When the recipient's financial institution receives the funds, they will provide the recipient with notice of credit and/or "addenda/remittance" information. If the addenda/remittance information has not been received on the anticipated payment date, the recipient organization should contact its financial institution to determine if an EPA payment was received. If a payment was not received, the recipient organization should notify LVFC immediately so that appropriate action may be taken.

E. Rejection or Modification of the U.S. EPA Payment Request

Under the EPA-EFT Payment Process, all or part of a request may be approved for payment. If a request is modified or rejected, LVFC will immediately notify the recipient via fax or e-mail.

VI CASH MANAGEMENT REQUIREMENTS

The EPA-EFT Payment Process is designed to provide federal funds to a recipient organization generally within 48 hours following LVFC approval of the U.S. EPA Payment Request. Therefore, the recipient organization should request funds based on immediate disbursement requirements only, and should disburse funds as soon as possible to minimize the Federal cash on hand in accordance with policies established in Treasury Department Circular 1075, "Withdrawal of Cash from the Treasury for Advances under Federal Grant and Other Programs". EPA will monitor payment requests to ensure that recipient organizations are maintaining minimal balances of Federal funds. Each payment request will be reviewed by EPA prior to approval to ensure that payment will not result in excessive funds on hand or violation of award authority.

VII FINANCIAL STATUS REPORTING

A. Recipient's Responsibilities and Records.

Recipients of Federal funds under EPA assistance agreements are responsible for providing EPA with financial reports. Records must be maintained to satisfy the particular requirements of the programs under which the Assistance Agreement was awarded. Under the EPA-EFT Payment Process, such records must enable EPA to ascertain that the cash requests are directly related to and closely timed to the actual disbursement needs for liabilities involving EPA supported projects. Moreover, the records must have the capability of providing information as to the Federal share of accrued costs. Copies of the following Financial Reports can be retrieved from the following web-site: www.whitehouse.gov/omb/grants/#forms.

B. Required Reports

1. **Financial Status Report, SF269 (long form) or SF269A (short form).** A final SF269 or SF269A (see Exhibit C for samples and instructions) report must be submitted within 90 days after the budget period end date. The report must be prepared in accordance with the instructions on the reverse thereof, and forwarded to the Las Vegas Finance Center, PO Box 98515, Las Vegas, NV 89193-8515 or faxed to 702-798-2423.

Generally applicable reporting requirements may be found in the Code of Federal Regulations (CFR's), for example:

State/Local Governments and Indian Tribes, see 40 CFR Part 31.
Recipients other than State/Local Governments, such as Universities,
etc., see 40 CFR Part 30.
Cooperative Agreements for Superfund State Contracts for Superfund
Response Action, see 40 CFR Part 35 Subpart O

In addition, recipients should consult the terms and conditions of their assistance agreements for additional reporting requirements.

Recipients may elect to use the SF-269 or the SF-269A that best meets the needs of the reporting requirements stated in the EPA assistance agreement or as stated in the CFR's.

2. **Federal Cash Transactions report, SF-272.** This report must be submitted semi-annually within 15 working days following the end of the semi-annual periods ending June 30 and December 31 of each year. The report will be prepared in accordance with the instructions on the reverse thereof, and submitted to LVFC. The SF 272 and instructions on its preparation are contained in Exhibit D. Recipients should consult the terms and conditions of their assistance agreements for any additional reporting requirements and time frames for submission.

EXHIBIT A
ACH VENDOR/MISCELLANEOUS PAYMENT
ENROLLMENT FORM

ACH VENDOR/MISCELLANEOUS PAYMENT
ENROLLMENT FORM

OMB No. 1510-0056
Expiration Date 06/30/93

This form is used for Automated Clearing House (ACH) payments with an addendum record that contains payment-related information processed through the Vendor Express Program. Recipients of these payments should bring this information to the attention of their financial institution when presenting this form for completion.

PRIVACY ACT STATEMENT

The following information is provided to comply with the Privacy Act of 1974 (P.L. 93-579). All information collected on this form is required under the provisions of 31 U.S.C. 3322 and 31 CFR 210. This information will be used by the Treasury Department to transmit payment data, by electronic means to vendor's financial institution. Failure to provide the requested information may delay or prevent the receipt of payments through the Automated Clearing House Payment System.

AGENCY INFORMATION

FEDERAL PROGRAM AGENCY		
AGENCY IDENTIFIER:	AGENCY LOCATION CODE (ALC):	ACH FORMAT: <input type="checkbox"/> CCD+ <input type="checkbox"/> CTX <input type="checkbox"/> CTP
ADDRESS:		
CONTACT PERSON NAME:		TELEPHONE NUMBER ()
ADDITIONAL INFORMATION:		

PAYEE/COMPANY INFORMATION

NAME	SSN NO. OR TAXPAYER ID NO.
ADDRESS	
CONTACT PERSON NAME:	TELEPHONE NUMBER: ()

FINANCIAL INSTITUTION INFORMATION

NAME:	
ADDRESS:	
ACH COORDINATOR NAME:	TELEPHONE NUMBER: ()
NINE-DIGIT ROUTING TRANSIT NUMBER:	
DEPOSITOR ACCOUNT TITLE:	
DEPOSITOR ACCOUNT NUMBER:	LOCKBOX NUMBER:
TYPE OF ACCOUNT: <input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS <input type="checkbox"/> LOCKBOX	
SIGNATURE AND TITLE OF AUTHORIZED OFFICIAL: (Could be the same as ACH Coordinator)	TELEPHONE NUMBER: ()

**EXHIBIT A - CONTINUED ACH VENDOR/MISCELLANEOUS
PAYMENT ENROLLMENT FORM INSTRUCTIONS**

GENERAL ENROLLMENT PROCEDURES

The recipient must provide the information requested in the Payee/Company Information section. The recipient will then have its Financial Institution (FI) complete and sign the FI portion of the form. Either the recipient and/or the FI must return the SF 3881 to the EPA address provided in the Agency Information section.

INSTRUCTIONS FOR COMPLETING SF 3881 PAYMENT INFORMATION ENROLLMENT FORM:

1. **AGENCY INFORMATION (To be completed by EPA)**
The name and address of the EPA location responsible for issuing the payment as well as the name of a contact person and telephone number.
2. **PAYEE/COMPANY INFORMATION (To be completed by the grant recipient)**
Print or type the name of the recipient organization or institution that will receive the funds. (The name and address should correspond to the name and address as it appears on the assistance agreement with EPA.) The recipient contact person and telephone number must also be provided.
3. **EMPLOYER'S IDENTIFICATION NUMBER (EIN/SSN)** - Enter the EIN of the recipient organization's office in the space provided, or a Social Security Number (SSN) for individuals who have agreements with EPA. Only one EIN/SSN should be provided. The EIN or SSN is required before any payments can be deposited into the recipient's account.
4. **FINANCIAL INSTITUTION INFORMATION (To be completed by your FI)**
Type or print the name and address of the FI and the name and phone number of the FI ACH/Direct Deposit Coordinator.
 - a) Type or print the Nine-Digit Routing Transit Number (RTN). If the FI uses a processor, the RTN of the FI should be used. The importance of the correct RTN cannot be overemphasized.
 - b) The Depositor Account Title is the legal name of the bank account holder. This cannot exceed 22 characters.
 - c) Type or print the number of the account into which funds are to be deposited. If the FI does not use account numbers, up to seventeen (17) characters of the depositor's name or other identification may be entered in this block. The depositor's account number must be formatted EXACTLY as it appears in the FI's records.
 - d) Check type of account: "Checking" or "Savings". In some cases, FIs act as agents for the Government and the accounts are neither checking nor savings accounts. In these instances, the account may be a trust, general ledger, or reserve account. When this is the case, the FI should be given explicit instructions to always use "checking" account or "savings" account with a unique prefix or alpha character included in the depositor's account number to immediately identify the payment.
 - e) The FI's representative signs the form and provides a telephone number for contact purposes.

5. DISTRIBUTION

A copy of the SF 3881 form must be returned to LVFC. The recipient and the recipient's financial institution may keep copies of the SF 3881.

6. ERRORS OR OMISSIONS

Any SF 3881 that cannot be processed because of errors or omissions will be returned to the recipient with a letter identifying the errors and requesting corrections. If timing is critical, some corrections may be handled over the telephone with a written confirmation.

EXHIBIT B
U.S. EPA PAYMENT REQUEST FORM

I certify that to the best of my knowledge and belief the data above are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.

EPA Certifying Officer Approval _____

Date Approved _____

\$ _____

EPA APPROVED AMOUNT
For EPA Use Only

U.S. EPA PAYMENT REQUEST
Continuation FormPage 6573

EXHIBIT B - CONTINUED
EPA-ACH PAYMENT REQUEST INSTRUCTIONS

1. **Recipient Name:** Enter the recipient name exactly as stated on your EPA Assistance Agreement/Amendment.
2. **Contact Person:** -Enter the name of a person to contact to resolve any problems on this request.
3. **Email address:** Enter email address of contact person.
4. **Phone#:** Enter a telephone number for the contact person.
5. **Fax#:** Enter the recipient organization's fax number.
6. **EFT#:** Enter the EFT Control Number that has been assigned by EPA.
7. **Request #:** Enter the number assigned to this request. The requests are to be numbered consecutively starting with 0001. If a request is rejected the number will not be reused. The next request is assigned the next consecutive number.
8. **Cash on Hand:** Enter the total amount of unspent EPA cash currently in your bank account at the time of submission of the request. If you are requesting reimbursement, the cash on hand should represent the deficit amount as a negative figure.
9. **Assistance Agreement:** Enter the assistance agreement as indicated on your Assistance Agreement document.
10. **Account Number/ Activity Code:** The account number/activity code block is only used by recipients receiving assistance on special projects such as: LUST, Superfund, Endangered Species, or Pesticide Control. Recipients should consult their assistance agreement for specific requirements to be used in this section.
11. **\$ Amount:** Enter the dollar amount requested for each assistance agreement. The sum of all dollar amounts must equal the total amount requested. If additional space is required for requesting funds, the U.S. EPA Payment Request Continuation Form should be used.
12. **Mark (X) if Credit:** This item can be used to return funds on any active Assistance Agreement. In the case of an overdraw of funds or funds owed back to the EPA, funds may be returned via the EFT Payment Process. Please keep in mind that the payment request form must net to a positive request amount. Therefore, funds must be requested on at least one other assistance agreement that will result in a requested amount of at least \$1. If refunds do not qualify for return on the payment request, then a check should be sent to:

**US Environmental Protection Agency
Financial Management Center
PO Box 371293M
Pittsburgh, PA 15251**
13. **For EPA Use Only:** This block is reserved for EPA use.

14. Total Amount Requested: Enter the total dollar amount of federal funds requested.
15. Recipient Approving Official's Signature: This signature must be an authorized representative of the recipient organization. For International recipients, the request should be signed by an authorized representative who has authority for making financial decisions with the organization.
15. Date Approved: Enter the date the request is signed by the recipient's approving official.
16. EPA Certifying Officer Approval: This block is reserved for EPA use.
17. Date Approved: This block is reserved for EPA use.
18. EPA Approved Amount: This block is reserved for EPA use.

NOTE: Failure to complete the required data may result in your payment request being rejected or modified.

EXHIBIT C
SF269 FINANCIAL STATUS REPORT

FINANCIAL STATUS REPORT
(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned By Federal Agency		OMB Approval No 0348-0039	Page of pages
3. Recipient Organization (Name and complete address, including ZIP code)					
4. Employer Identification Number		5. Recipient Account Number or Identifying Number		6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No	
				7. Basis <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	
8. Funding/Grant Period (See instructions) From: (Month, Day, Year)		To: (Month, Day, Year)		9. Period Covered by this Report From: (Month, Day, Year) To: (Month, Day, Year)	
10. Transactions:		I Previously Reported	II This Period	III Cumulative	
a. Total outlays					
b. Refunds, rebates, etc.					
c. Program income used in accordance with the deduction alternative					
d. Net outlays (Line a, less the sum of lines b and c)					
Recipient's share of net outlays, consisting of:					
e. Third party (in-kind) contributions					
f. Other Federal awards authorized to be used to match this award					
g. Program income used in accordance with the matching or cost sharing alternative					
h. All other recipient outlays not shown on lines e, f or g					
i. Total recipient share of net outlays (Sum of lines e, f, g and h)					
j. Federal share of net outlays (line d less line i)					
k. Total unliquidated obligations					
l. Recipient's share of unliquidated obligations					
m. Federal share of unliquidated obligations					
n. Total Federal share (sum of lines j and m)					
o. Total Federal funds authorized for this funding period					
p. Unobligated balance of Federal funds (Line o minus line n)					
Program income, consisting of:					
q. Disbursed program income shown on lines c and/or g above					
r. Disbursed program income using the addition alternative					
s. Undisbursed program income					
t. Total program income realized (Sum of lines q, r and s)					
11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed				
	b. Rate	c. Base	d. Total Amount	e. Federal Share	
12. Remarks. Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.					
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.					
Typed or Printed Name and Title				Telephone (Area code, number and extension)	
Signature of Authorized Certifying Official				Date Report Submitted	

EXHIBIT C-CONTINUED SF269 INSTRUCTIONS

FINANCIAL STATUS REPORT (Long Form)

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0039), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET.

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award (e.g., how to calculate the Federal share, the permissible uses of program income, the value of in-kind contributions, etc.). You may also contact the Federal agency directly.

Item	Entry	Item	Entry
1, 2 and 3.	Self-explanatory.	10b.	Enter any receipts related to outlays reported on the form that are being treated as a reduction of expenditure rather than income, and were not already netted out of the amount shown as outlays on line 10a.
4.	Enter the Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service.	10c.	Enter the amount of program income that was used in accordance with the deduction alternative.
5.	Space reserved for an account number or other identifying number assigned by the recipient.	Note:	Program income used in accordance with other alternatives is entered on lines q, r, and s. Recipients reporting on a cash basis should enter the amount of cash income received; on an accrual basis, enter the program income earned. Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.
6.	Check yes only if this is the last report for the period shown in item 8.	10d.	e, f, g, h, i and j. Self-explanatory.
7.	Self-explanatory.	10k.	Enter the total amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors. Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded. Do not include any amounts on line 10k that have been included on lines 10a and 10j. On the final report, line 10k must be zero.
8.	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."	10l.	Self-explanatory.
9.	Self-explanatory.	10m.	On the final report, line 10m must also be zero.
10.	The purpose of columns I, II, and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column II of the previous report in the same funding period. If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.	10n.	o, p, q, r, s and t. Self-explanatory.
10a.	Enter total gross program outlays. Include disbursements of cash realized as program income if that income will also be shown on lines 10c or 10g. Do not include program income that will be shown on lines 10r or 10s. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.	11a.	Self-explanatory.
		11b.	Enter the indirect cost rate in effect during the reporting period.
		11c.	Enter the amount of the base against which the rate was applied.
		11d.	Enter the total amount of indirect costs charged during the report period.
		11e.	Enter the Federal share of the amount in 11d.
		Note:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

EXHIBITC - CONTINUED
SF269A INSTRUCTIONS

FINANCIAL STATUS REPORT
(Short Form)

Public reporting burden for this collection of information is estimated to average 90 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0038), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award. You may also contact the Federal agency directly.

Item	Entry	Item	Entry
1, 2 and 3.	Self-explanatory.		
4.	Enter the Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service.		the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.
5.	Space reserved for an account number or other identifying number assigned by the recipient.	10b.	Self-explanatory.
6.	Check <i>yes</i> only if this is the last report for the period shown in item 8.	10c.	Self-explanatory.
7.	Self-explanatory.	10d.	Enter the total amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors. Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded. Do not include any amounts on line 10d that have been included on lines 10a, b, or c. On the final report, line 10d must be zero.
8.	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."	10e.	f, g, h, h and i. Self-explanatory.
9.	Self-explanatory.	11a.	Self-explanatory.
10.	The purpose of columns I, II, and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report in <i>the same funding period</i> . If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.	11b.	Enter the indirect cost rate in effect during the reporting period.
10a.	Enter total program outlays less any rebates, refunds, or other credits. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred,	11c.	Enter the amount of the base against which the rate was applied.
		11d.	Enter the total amount of indirect costs charged during the report period.
		11e.	Enter the Federal share of the amount in 11d.
		Note:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

EXHIBIT C - CONTINUED
SF269A FINANCIAL REPORT
SF 269A FINANCIAL REPORT

FINANCIAL STATUS REPORT

(Short Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned By Federal Agency		OMB Approval No. 0348-0038	Page of pages
3. Recipient Organization (Name and complete address, including ZIP code)					
4. Employer Identification Number		5. Recipient Account Number or Identifying Number		6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No	
7. Basis <input type="checkbox"/> Cash <input type="checkbox"/> Accrual					
8. Funding/Grant Period (See instructions) From: (Month, Day, Year)		To: (Month, Day, Year)		9. Period Covered by this Report From: (Month, Day, Year)	
To: (Month, Day, Year)		To: (Month, Day, Year)			
10. Transactions:		I Previously Reported	II This Period	III Cumulative	
a. Total outlays					
b. Recipient share of outlays					
c. Federal share of outlays					
d. Total unliquidated obligations					
e. Recipient share of unliquidated obligations					
f. Federal share of unliquidated obligations					
g. Total Federal share(Sum of lines c and f)					
h. Total Federal funds authorized for this funding period					
i. Unobligated balance of Federal funds(Line h minus line g)					
11. Indirect Expense		a. Type of Rate(Place "X" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed			
b. Rate		c. Base		d. Total Amount	
				e. Federal Share	
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.					
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.					
Typed or Printed Name and Title				Telephone (Area code, number and extension)	
Signature of Authorized Certifying Official				Date Report Submitted	

EXHIBIT D
FEDERAL CASH TRANSACTION'S REPORT (SF272)

FEDERAL CASH TRANSACTIONS REPORT <i>(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A.)</i>		OMB APPROVAL NO. 0348-0003 1. Federal sponsoring agency and organizational element to which this report is submitted	
2. RECIPIENT ORGANIZATION Name: _____ Number and Street: _____ City, State and ZIP Code: _____		4. Federal grant or other identification number 6. Letter of Credit number	5. Recipient's account number or identifying number 7. Last payment voucher number Give total number for this period 8. Payment Vouchers credited to your account 9. Treasury checks received (whether or not deposited)
3. FEDERAL EMPLOYER IDENTIFICATION NO. ▶		10. PERIOD COVERED BY THIS REPORT FROM (month, day, year) _____ TO (month, day, year) _____	
11. STATUS OF FEDERAL CASH <i>(See specific instructions on the back)</i>	a. Cash on hand beginning of reporting period		\$ _____
	b. Letter of credit withdrawals		_____
	c. Treasury check payments		_____
	d. Total receipts (Sum of lines b and c)		_____
	e. Total cash available (Sum of lines a and d)		_____
	f. Gross disbursements		_____
	g. Federal share of program income		_____
	h. Net disbursements (Line f minus line g)		_____
	i. Adjustments of prior periods		_____
	j. Cash on hand end of period		\$ _____
12. THE AMOUNT SHOWN ON LINE 11, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING Days _____		13. OTHER INFORMATION a. Interest income b. Advances to subgrantees or subcontractors	
14. REMARKS <i>(Attach additional sheets of plain paper, if more space is required)</i> <div style="height: 100px;"></div>			
15. CERTIFICATION			
I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.	AUTHORIZED	SIGNATURE <div style="height: 40px;"></div>	DATE REPORT SUBMITTED <div style="height: 40px;"></div>
	CERTIFYING OFFICIAL	TYPED OR PRINTED NAME AND TITLE <div style="height: 40px;"></div>	TELEPHONE (Area Code, Number, Extension) <div style="height: 40px;"></div>

THIS SPACE FOR AGENCY USE

EXHIBIT D - CONTINUED
SF272 INSTRUCTIONS

PURPOSE: The Federal Cash Transactions Report is used to routinely monitor cash management on a semi-annual basis.

1. Federal sponsoring agency should be U.S. Environmental Protection Agency.
2. Your organization name and address.
3. Your Employer Identification Number.
4. If reporting on a single grant, indicate grant number. If recipient has multiple grants, an SF 272 A should be prepared and this block marked "see attached".
5. Complete if your organization is using a different number for internal records that coincide with the EPA assigned number.
6. EPA assigned EFT number
7. Last payment request number used for period covered on this report.
8. Number of requests that were credited to your account.
9. Number of Treasury checks received, if applicable.
10. This is the period covered by this report; should be Jan 01, thru Jun 30, OR July 01 thru Dec 31,
11.
 - a. Cash on hand at the beginning of the period should be the same as 11j on previous SF272 submitted or amount of unspent EPA funds in bank at beginning of period if first report.
 - b. Enter total amount of EFT withdrawals for the period.
 - c. Amount of treasury checks received.
 - d. Sum of lines 11b and 11c.
 - e. Sum of lines 11a and 11d.
 - f. Total amount funds disbursed by your organization in the period covered by this report.
 - g. Enter amount of any earned income on federal funds during the semi-annual period.
 - h. Line 11f minus line 11g
 - i. Use this block to make any adjustments/corrections to any reports previously sent.
 - j. Line 11d minus line 11h plus or minus line 11i. **If the result is a positive number, Block 12 must be completed.**
12. Enter amount of days cash on hand at the end of the period.
13. Enter amount of any interest earned on federal funds.
14. Enter amount of any advances given to subgrantees and subcontractors.
15. Enter any comments or explanations for any adjustments/corrections to this report.
16. Signature of certifying official and date.

EXHIBIT E - CONTINUED
FEDERAL CASH TRANSACTION'S REPORT - CONTINUATION (SF272A)

FEDERAL CASH TRANSACTIONS REPORT CONTINUATION <i>(This form is completed and attached to Standard Form 272 only when reporting more than one grant or assistance agreement.)</i>		OMB APPROVAL No. 0348-0003	
2. RECIPIENT ORGANIZATION <i>(Give name only as shown in item 2, SF-272)</i>		1. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED	
		3. PERIOD COVERED BY THIS REPORT <i>(As shown on SF-272)</i> FROM <i>(month, day, year)</i> TO <i>(month, day, year)</i>	
4. List information below for each grant or other agreement covered by this report. Use additional forms if more space is required.			
FEDERAL GRANT OR OTHER IDENTIFICATION NUMBER <i>(Show a subdivision by other identifying numbers if required by the Federal Sponsoring Agency)</i> (a)	RECIPIENT ACCOUNT NUMBER OR OTHER IDENTIFYING NUMBER (b)	FEDERAL SHARE OF NET DISBURSEMENTS	
		NET DISBURSEMENTS <i>(Gross disbursements less program income received)</i> FOR REPORTING PERIOD (c)	CUMULATIVE NET DISBURSEMENTS (d)
		\$	\$
5. TOTALS <i>(Should correspond with amounts shown on SF 272 as follows: column (c) the same as line 11h; column (d) the sum of lines 11h and 11i of the SF-272 and cumulative disbursements shown on last report. Attach explanation of any differences.)</i>		\$	\$

Public reporting burden for this collection of information is estimated to average 120 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0003), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

EXHIBIT E - CONTINUED
SF272A INSTRUCTIONS

The SF-272A is to be completed and attached to the SF-272 when reporting on more than one EPA Assistance Agreement (grant).

Column A is to show the EPA Assistance Agreement number for each agreement for which there were disbursements and/or adjustments made during the reporting period.

Column B is for the recipient organization's use in listing their account, reference, or other identifying numbers for each EPA Assistance agreement.

Column C and D are to show the net disbursements and the cumulative net disbursement for only those agreements for which there were disbursements and/or adjustments made during the reporting period.